

WASTEWATER UTILITY ANNUAL REPORT

(Class "A" and "B" Companies)

OF

Kiawah Island Utility, Inc.

Exact Legal Name of Respondent

PSC/ORS Number (leave blank)

FOR THE YEAR ENDED 2020

☒ Calendar Year Ending December 31, 2019

or

☐ Fiscal Year Ending _____

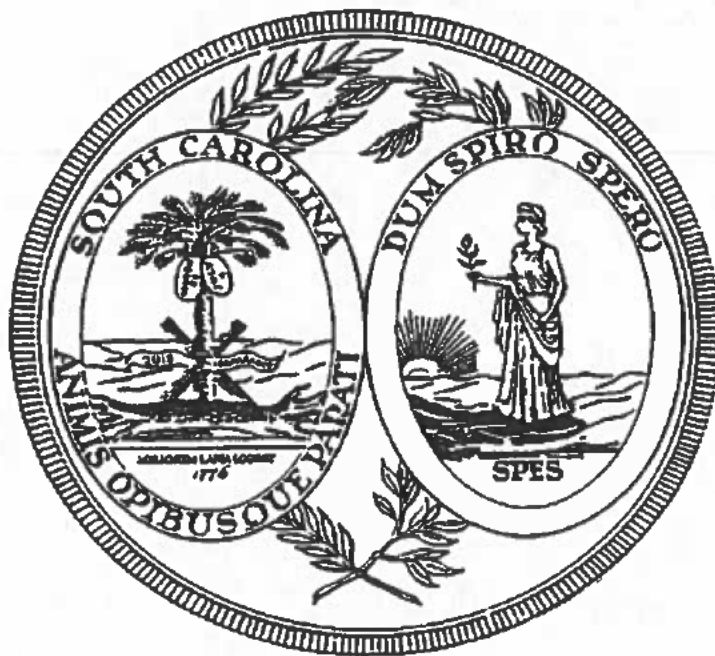


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GENERAL INSTRUCTIONS

1. All wastewater utilities are required by state law to complete and file this annual report. On or before April 1, 2020, one electronic copy of this report should be submitted to the S.C. Public Service Commission email address AnnualReports@psc.sc.gov. In addition, one electronic copy should be retained by the Company. Filing this electronic copy with the S.C. Public Service Commission will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations.
2. Forms are available in PDF fillable format on the Office of Regulatory Staff website at www.ors.sc.gov.
3. Respond to each item using "0", "none", or "not applicable" as appropriate.
4. Requests for extension must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2019 will be denied.
5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.
6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).
7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.
8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.
10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.
11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.
12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.

GENERAL INSTRUCTIONS (Continued)

13. Throughout this report, money items will be rounded to the nearest dollar.
14. Failure to comply with the submission of the annual report may result in fines and/or loss of certification.
15. Separate notification is required for changes in company information -- i.e. name, address, telephone number, contact names, sale or purchase of Company, corporate structure.
16. Use this form for a wastewater utility ONLY! If your utility operates a water system in addition to a wastewater system, complete a separate annual report for the water system. **DO NOT COMBINE BOTH WATER AND WASTEWATER INFORMATION ON THE SAME FORM!**
17. Contact the Office of Regulatory Staff at (803) 737-0800 if you have questions about this form or the requirements for a water or wastewater utility.

(Company Name)

Schedule 100. IMPORTANT CHANGES DURING THE YEAR

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes in, and additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

No

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

No

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

No

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

No

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

No

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

None

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

Yes, annual increases effective April 1, 2020. Operating expense impact for 2020 was approximately \$8,400. The annual impact was approximately \$12,100.

8. Have there been any obligations incurred or assumed by you, the respondent, as guarantor for the performance by another of any agreement or obligation -- excluding ordinary commercial paper maturing on demand or not later than one year after date of issue? If so, give the Commission authorization, (docket number), if any

No

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

No

10. Other important changes not provided for elsewhere.

Schedule 110. DEFINITIONS (Continued)

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Reuse" means the deliberate application of reclaimed water, in compliance with Federal and State environmental rules and regulations, for a beneficial purpose.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and (accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

"Supply Main" means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

"Transmission Main" means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

"Utility" as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 120. EXECUTIVE SUMMARY**1. IDENTIFICATION (legal title)**

PSC/ORS No.	(leave blank)		Federal ID No.:	
Check Business Structure & Indicate Date	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Corporation	FEB 1976
Name of Company:	Kiawah Island Utility, Inc.			
Doing Business As:	Same			
Street Address:	31 Sora Rail Road			
City:	Kiawah Island	State:	SC	Zip Code: 29455
Mailing Address:	31 Sora Rail Road			
City:	Kiawah Island	State:	SC	Zip Code: 29455
Telephone No. (Include Area Code):	(843) 768-0641			

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made

None

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests.

Firm

(c) State the kinds of business, other than Wastewater Utility, in which the respondent was engaged at any time during the year. If none, state that fact.

Water Utility

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such.

Name of Director	Office Address	Term Begins	Term Ends
Rob MacLean	12535 Reed Road, Sugar Land, TX 77478	8/9/2018	
Ken Dix	1325 N. Grand Avenue, Suite 100, Covina, CA 91724-4044	3/9/2016	12/31/2020 (ret.)
Kirk Michael	12535 Reed Road, Sugar Land, TX 77478	3/9/2016	5/19/2021 (ret.)
Alison Zimlich	12535 Reed Road, Sugar Land, TX 77478	5/19/2021	

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 120. EXECUTIVE SUMMARY (Continued)

(e) Give the titles of all officers of the respondent at the close of the year, the names of persons holding the offices at year end, and the date when each originally assumed the duties of the office. If any person abandoned, resigned from, or was ousted from any office during the year, give full details in a footnote.

Title of Officer	Name of Person Holding Office	Office Address	Date of Entry
Chief Executive Officer	Rob MacLean	12535 Reed Road Sugar Land, TX 77478	8/9/2018
Secretary/ General Counsel	Ken Dix	1325 N. Grand Avenue, Suite 100 Covina, CA 91724-4044	3/9/2016
Chief Financial Officer	Kirk Michael	12535 Reed Road Sugar Land, TX 77478	3/9/2016
President	Craig Sorensen	728 Volare Drive Birmingham, AL 35244	3/9/2016
Director of Operations	Becky J. Dennis	31 Sora Rail Road Kiawah Island, SC 29455	4/1/1993

(f) Give the date of incorporation of respondent and the name of the state or territory under whose laws the incorporation was organized.

February 9, 1976 in South Carolina

2. CONTACT (for purpose of this report)

Contact Name: <u>Becky J. Dennis</u>	
Title: <u>Director of Operations</u>	Telephone: (843) 768-0641
Email Address: <u>Bdennis@swwc.com</u>	Fax No.: (843) 768-1816

3. MAILING ADDRESS (if different from above)

Mailing Address: <u>Same</u>		
City: _____	State: _____	Zip Code: _____

CERTIFICATION

I hereby certify that the enclosed Annual Report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

Name: Craig Sorensen, P.E.

Title: President

Signature: *Craig Sorensen*

Date: 06/30/2021

9F70232647E2C73DF36F5C30364E3777

contractworks

Kiawah Island Utility, Inc.
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 130. TECHNICAL SUMMARY

GENERAL INFORMATION

Submit a copy of the Company's latest DHEC quality of service letter/report with this annual report.

PHYSICAL DESCRIPTION:

Detailed general description of wastewater system: Current treatment capacity is 1.7 MGD. Sewage is pumped by way of 53 dual pump lift stations to the central plant on Sora Rail Road. Sewage enters headworks where solids are removed and disposed of. Current treatment is a complete mix aerated lagoon cell (#1), partial mix aerated lagoon cell (#2), partial mix and settling cell (#3), disinfection by way of gaseous chlorine injected at a flash mixer, and held in a series of holding ponds for disposal for golf course irrigation purposes.

Oxidation Pond(s)? Not Applicable

If so, provide information concerning size, construction type, and year of construction.

Aeration Pond(s)? 3

If so, provide information concerning size, construction type, and year of construction Both were constructed in

1985 and are lined with hypolor	Cell #1 210'X210'	Cell #2 305'X210'	Cell #3 320' X 135'
	9.65' Deep	9.7' Deep	9.7' Deep

Polishing Pond(s)? Not Applicable

If so, provide information concerning size, construction type, and year of construction.

Detailed general description of disposal system/method: All treated effluent is blended with well and potable water for disposal on the island golf courses.

Date of construction of original plant: 1977 - Upgraded in 1985 and 2006

Population for which plant was designed: 5,667 (REU)

Plant capacity in gallons per day: 1.7 MGD

Average daily discharge of sewage during year (Mgal): 0.557

Maximum daily discharge of sewage during year (Mgal): 1.214

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 130. TECHNICAL SUMMARY (Continued)

Size and Description	SERVICES AND LINE TYPE			
	Owned by Utility			
	Beginning of year	Added	Retired or Abandoned	End of Year
Services in use				
Iron pipe				
PVC pipe	3,531	56		3,587
Clay pipe				
Other pipe				
Total services in use	3,531	56	0	3,587
Services not in use				
Iron pipe				
PVC pipe	596			540
Clay pipe				
Other pipe				
Total services not in use	596			540
Total Services	4,127			4,127

TREATMENT:Is wastewater treated?: YesIf so, how? Aeratorion, retention (stabilization), and chlorinationIs wastewater effluent disinfected? YesIf so, provide information about the type of agent used (liquid chlorine, etc.): Chlorine GasHow frequently is an analysis made of effluent? Daily plus as requiredGive results of last analysis: (EFF BOD 12.0) (15.5 mg/l TSS) (Fecal <2) (Nitrate <0.200)What is the efficiency of sewerage plant? SCDHEC Permit #ND0017361-KIU had n exceedances

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

**Schedule 130. TECHNICAL SUMMARY
(Continued)**

SERVICE AREA AND CUSTOMER DATA:

Area and/or subdivisions served by wastewater system: Kiawah Island, South Carolina

Total number of residential customers at the end of the fiscal or calendar year:	<u>3,546</u>
Total number of commercial customers at the end of the fiscal or calendar year:	<u>69</u>
Total number of industrial customers at the end of the fiscal or calendar year:	<u>1</u>
Total number of customers at the end of the fiscal or calendar year:	<u>3,616</u>

Extensions of system, giving location, new territory covered and dates of beginning operations since last annual annual report submitted:

None

Other important changes, including new plant and equipment built or installed:

None

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

BALANCE SHEET INCLUDED IN KIU WATER REPORT**Schedule 200. BALANCE SHEET
ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY PLANT	
2	101 Utility Plant-in-Service (Schedule 201)	
3	102 Utility Plant Leased to Others	
4	103 Property Held for Future Use	
5	104 Utility Plant Purchased or Sold	
6	105 Construction Work in Progress	
7	106 Completed Construction not Classified	
8	Total Utility Plant	
9	ACCUMULATED DEPRECIATION	
10	108.1 Utility Plant-in-Service (Schedule 202)	
11	108.2 Utility Plant Leased to Others	
12	108.3 Property Held for Future Use	
13	Total Accumulated Depreciation	
14	ACCUMULATED AMORTIZATION	
15	110.1 Utility Plant in Service	
16	110.2 Utility Plant Leased to Others	
17	Total Accumulated Amortization	
18	UTILITY PLANT ADJUSTMENTS	
19	114 Utility Plant Acquisition (Schedule 203)	
20	115 Accumulated Amortization of Utility Plant Acquisition (Schedule 203)	
21	116 Other Utility Plant	
22	Total Utility Plant Adjustments	
23	TOTAL NET UTILITY PLANT	
24	OTHER PROPERTY AND INVESTMENTS	
25	OTHER PROPERTY	
26	121 Non-Utility Property	
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	
28	Total Other Property	
29	INVESTMENTS	
30	123 Investments in Associated Companies	
31	124 Utility Investments	
32	125 Other Investments	
33	126 Sinking Funds	
34	127 Other Special Funds	
35	Total Investments	
36	TOTAL OTHER PROPERTY AND INVESTMENTS	

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

BALANCE SHEET INCLUDED IN KIU WATER REPORT**Schedule 200. BALANCE SHEET (Continued)****ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CURRENT AND ACCRUED ASSETS	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	
9	142 Other Accounts Receivable	
10	143 Accumulated Provision for Uncollectible Accounts-Credit	
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	TOTAL CURRENT AND ACCRUED ASSETS	
24	DEFERRED DEBITS	
25	181 Unamortized Debt Discount and Expense	
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	
31	186.2 Other Deferred Debits	
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	TOTAL DEFERRED DEBITS	
38	TOTAL ASSETS AND OTHER DEBITS	

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

BALANCE SHEET INCLUDED IN KIU WATER REPORT**Schedule 200. BALANCE SHEET (Continued)****EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	EQUITY CAPITAL	
2	201 Common Stock Issued	
3	202 Common Stock Subscribed	
4	203 Common Stock Liability for Conversion	
5	204 Preferred Stock Issued	
6	205 Preferred Stock Subscribed	
7	206 Preferred Stock Liability for Conversion	
8	207 Premium on Capital Stock	
9	209 Reduction in Par or Stated Value of Capital Stock	
10	210 Gain on Resale or Cancellation of Reacquired Capital Stock	
11	211 Other Paid-In Capital	
12	212 Discount on Capital Stock	
13	213 Capital Stock Expense	
14	214 Appropriated Retained Earnings (Schedule 204)	
15	215 Unappropriated Retained Earnings (Schedule 204)	
16	216 Reacquired Capital Stock	
17	218 Proprietary Capital (for proprietorships & partnerships only)	
18	TOTAL EQUITY CAPITAL	
19	LONG-TERM DEBT	
20	221 Bonds (Schedule 205)	
21	222 Reacquired Bonds (Schedule 205)	
22	223 Advances from Associated Companies	
23	224 Other Long-Term Debt (Schedule 205)	
24	TOTAL LONG-TERM DEBT	
25	CURRENT AND ACCRUED LIABILITIES	
26	231 Accounts Payable	
27	232 Notes Payable	
28	233 Accounts Payable to Associated Companies	
29	234 Notes Payable to Associated Companies	
30	235 Customer Deposits-Billing	
31	236.11 Accrued Taxes, Utility Operating Income, Taxes Other Than Income	
32	236.12 Accrued Taxes, Utility Operating Income, Income Taxes	
33	236.2 Accrued Taxes, Other Income and Deductions	
34	237.1 Accrued Interest on Long-Term Debt	
35	237.2 Accrued Interest on Other Liabilities	
36	238 Accrued Dividends	
37	239 Matured Long-Term Debt	
38	240 Matured Interest	
39	241 Miscellaneous Current and Accrued Liabilities	
40	TOTAL CURRENT AND ACCRUED LIABILITIES	

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

BALANCE SHEET INCLUDED IN KIU WATER REPORT**Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	DEFERRED CREDITS	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	
5	253.2 Other Deferred Credits, Other Deferred Liabilities	
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
8	TOTAL DEFERRED CREDITS	
9	OPERATING RESERVES	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	
14	TOTAL OPERATING RESERVES	
15	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
16	271 Contributions in Aid of Construction (Schedule 206)	
17	272 Accumulated Amortization of CIAC (Schedule 207)	
18	TOTAL NET CIAC	
19	ACCUMULATED DEFERRED INCOME TAXES	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	
22	283 Other	
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES	
24	TOTAL EQUITY CAPITAL AND LIABILITIES	

Kiawah Island Utility, Inc.
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 201. UTILITY PLANT-IN-SERVICE
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.1 INTANGIBLE PLANT					
2	351.1 Organization	0				0
3	352.1 Franchises	0				0
4	389.1 Other Plant and Miscellaneous Equipment	0				0
5	Total Intangible Plant	0	0	0	0	0
6	.2 COLLECTION PLANT					
7	353.2 Land and Land Rights	0				0
8	354.2 Structures and Improvements	0				0
9	355.2 Power Generation Equipment	0				0
10	360.2 Collection Sewers - Force	2,130,120	11,645			2,141,765
11	361.2 Collection Sewers - Gravity	2,130,120	11,645			2,141,765
12	362.2 Special Collecting Structures	0				0
13	363.2 Services to Customers	0				0
14	364.2 Flow Measuring Devices	0				0
15	365.2 Flow Measuring Installations	0				0
16	389.2 Other Plant and Miscellaneous Equipment	0				0
17	Total Collection Plant	4,260,240	23,290	0	0	4,283,530
18	.3 SYSTEM PUMPING PLANT					
19	353.3 Land and Land Rights	0				0
20	354.3 Structures and Improvements	0				0
21	355.3 Power Generation Equipment	0				0
22	370.3 Receiving Wells	0				0
23	371.3 Pumping Equipment	160,680	126,988			287,668
24	389.3 Other Plant and Miscellaneous Equipment	26,163				26,163
25	Total System Pumping Plant	186,843	126,988	0	0	313,831
26	.4 TREATMENT AND DISPOSAL PLANT					
27	353.4 Land and Land Rights	0				0
28	354.4 Structures and Improvements	3,294,906				3,294,906
29	355.4 Power Generation Equipment					0
30	380.4 Treatment and Disposal Equipment	49,679				49,679
31	381.4 Plant Sewers	0				0
32	382.4 Outfall Sewer Lines	0				0
33	389.4 Other Plant and Miscellaneous Equipment	68,233	2,744			70,977
34	Total Treatment and Disposal Plant	3,412,818	2,744	0	0	3,415,562
35	.5 RECLAIMED WATER TREATMENT PLANT					
36	353.5 Land and Land Rights	0				0
37	354.5 Structures and Improvements	0				0
38	355.5 Power Generation Equipment	0				0
39	371.5 Pumping Equipment	0				0
40	374.5 Reuse Distribution Reservoirs	0				0
41	380.5 Treatment and Disposal Equipment	0				0
42	381.5 Plant Sewers	0				0
43	389.5 Other Plant and Miscellaneous Equipment	0				0
44	Total Reclaimed Water Treatment Plant	0	0	0	0	0

Schedule 201. UTILITY PLANT-IN-SERVICE (Continued)
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.6 RECLAIMED WATER DISTRIBUTION PLANT					
2	352.6 Franchises	0				0
3	353.6 Land and Land Rights	1,800,000				1,800,000
4	354.6 Structures and Improvements	0				0
5	355.6 Power Generation Equipment	0				0
6	366.6 Reuse Services	0				0
7	367.6 Reuse Meter and Meter Installations	0				0
8	371.6 Pumping Equipment	0				0
9	375.6 Reuse Transmission and Distribution System	0				0
10	389.6 Other Plant and Miscellaneous Equipment	0				0
11	Total Reclaimed Water Distribution Plant	1,800,000	0	0	0	1,800,000
12	.7 GENERAL PLANT					
13	353.7 Land and Land Rights	0				0
14	354.7 Structures and Improvements	0	42,041			42,041
15	390.7 Office Furniture and Equipment	152,622	14,612			167,234
16	391.7 Transportation Equipment	205,583	95,867			301,450
17	392.7 Stores Equipment	0				0
18	393.7 Tools, Shop and Garage Equipment	0	10,497			10,497
19	394.7 Laboratory Equipment	0				0
20	395.7 Power Operated Equipment	0				0
21	396.7 Communication Equipment	0	1,139			1,139
22	397.7 Miscellaneous Equipment	0	4,798			4,798
23	398.7 Other Tangible Plant	0				0
24	Total General Plant	358,205	168,954	0	0	527,159
25	101 TOTAL UTILITY PLANT-IN-SERVICE	10,018,106	321,976	0	0	10,340,082

(Company Name)

Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE**Account No. 108.1**

Report below an analysis of the changes in accumulated depreciation during the year for each plant category.

Line No.	Account Number & Depreciated Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
	353 Land and Land Rights	0	0				0
1	354 Structures and Improvements	2,037,624	100,767				2,138,391
2	355 Power Generation Equipment						
3	360 Collection Sewers - Force	1,352,584	52,926				1,405,510
4	361 Collection Sewers - Gravity	1,352,584	52,926				1,405,510
5	362 Special Collecting Structures						
6	363 Services to Customers						
7	364 Flow Measuring Devices						
8	365 Flow Measuring Installations						
9	366 Reuse Services						
10	367 Reuse Meters and Meter Installations						
11	370 Receiving Wells						
12	371 Pumping Equipment	84,799	14,278				99,077
13	374 Reuse Distribution Reservoirs						
14	375 Reuse Transmission/Distribution System						
15	380 Treatment and Disposal Equipment	38,904	2,080				40,984
16	381 Plant Sewers						
17	382 Outfall Sewer Lines						
18	389 Other Plant and Misc. Equipment	53,681	5,031				58,712
19	390 Office Furniture and Equipment	102,872	16,201				119,073
20	391 Transportation Equipment	132,530	26,658				159,188
21	392 Stores Equipment						
22	393 Tools, Shop and Garage Equipment	0	428				428
23	394 Laboratory Equipment						
24	395 Power Operated Equipment						
25	396 Communication Equipment	0	171				171
26	397 Miscellaneous Equipment	0	172				172
27	398 Other Tangible Plant	0					0
28	TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE	5,155,578	271,637	0	0	0	5,427,215

(Company Name)

Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT
Account Nos. 114 and 115

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	Total Utility Plant Acquisition Adjustment (Account No. 114)	
6	Less: Accumulated Amortization of Utility Plant Acquisition (Account No. 115)	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	0

SEE KIAWAH ISLAND UTILITY WATER REPORT

Schedule 204. STATEMENT OF RETAINED EARNINGS
Account Nos. 214 and 215

Line No.	Account Number and Title (a)	Amount (b)
8	APPROPRIATED RETAINED EARNINGS	
9	Beginning of Year Balance	
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	214 TOTAL APPROPRIATED RETAINED EARNINGS	
14	UNAPPROPRIATED RETAINED EARNINGS	
15	Beginning of Year Balance	
16	435 Balance Transferred from Income(Schedule 300)	
17	439 Adjustments to Retained Earnings	
18	215 TOTAL UNAPPROPRIATED RETAINED EARNINGS	
19	TOTAL RETAINED EARNINGS	

Notes:

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

SEE KIAWAH ISLAND UTILITY WATER REPORT**Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224**

(Excluding Advances from Associated Companies)

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL LONG-TERM DEBT			0	0		0

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

SEE KIAWAH ISLAND UTILITY WATER REPORT

Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Account No. 271

Line No.	Description	Amount (b)
1	Beginning of Year Balance	
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions, and Customer Connection Charges	
4	Contributions Received from Developer or Contract Agreements in cash or property	
5	Total Credits	0
6	Less: Debits Charged During the Year	
7	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	0

SEE KIAWAH ISLAND UTILITY WATER REPORT

Schedule 207. ACCUMULATED AMORTIZATION OF CIAC

Account No. 272

Line No.	Description	Amount (b)
8	Beginning of Year Balance	
9	Debits Charged During the Year: Accruals Charged to Account 272	
10	Other Debits Charged During the Year (specify):	
11		
12		
13		
14	Total Debits	0
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	0
20	TOTAL ACCUMULATED AMORTIZATION OF CIAC	0

21 TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION

0

Kiawah Island Utility, Inc.
(Company Name)

FOR THE YEAR ENDED 2020

**Schedule 300. INCOME STATEMENT
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	UTILITY OPERATING INCOME	
2	400 Total Utility Operating Revenues (Schedule 301)	2,168,238
3	UTILITY OPERATING EXPENSES	
4	401 Operating Expenses (Schedule 302)	1,492,299
5	403 Depreciation Expenses (Schedule 303)	271,637
6	406 Amortization of Utility Plant Acquisition Adjustments	
7	407.1 Amortization of Limited Term Plant	
8	407.2 Amortization of Property Losses	
9	407.3 Amortization of Other Utility Plant	
10	407.4 Amortization of Regulatory Assets	
11	407.5 Amortization of Regulatory Liabilities	
12	408.10 Utility Regulatory Assessment Fees	
13	408.11 Property Taxes	199,543
14	408.12 Payroll Taxes	28,404
15	408.13 Other Taxes and Licenses	66,419
16	409.10 Federal Income Taxes, Utility Operating Income	4,098,564
17	409.11 State Income Taxes, Utility Operating Income	857,019
18	409.12 Local Income Taxes, Utility Operating Income	
19	410.10 Deferred Federal Income Taxes	(4,181,377)
20	410.11 Deferred State Income Taxes	(787,988)
21	410.12 Deferred Local Income Taxes	
22	411.10 Provision for Deferred Income Taxes - Credit, Utility Operating Income	
23	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	
24	412.11 Investment Tax Credits, Restored to Operating Income, Utility Operations	
25	Total Utility Operating Expenses	2,044,520
26	TOTAL NET UTILITY OPERATING INCOME (LOSS)	123,718
27	OTHER OPERATING INCOME (LOSS)	
28	413 Income from Utility Plant Leased to Others	
29	414 Gains (Losses) from Disposition of Utility Property	611
30	Total Other Operating Income (Loss)	611
31	OTHER INCOME AND DEDUCTIONS	
32	415 Revenues from Merchandising, Jobbing and Contract Work	
33	416 Costs and Expenses of Merchandising, Jobbing and Contract Work	
34	419 Interest and Dividend Income	0
35	420 Allowance for Funds Used During Construction (AFUDC)	
36	421 Non-Utility Income	
37	426 Miscellaneous Non-Utility Expenses	
38	TOTAL OTHER INCOME AND DEDUCTIONS	0

(Company Name)

Schedule 300. INCOME STATEMENT (Continued)
REVENUES AND EXPENSES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
2	408.20 Taxes Other Than Income, Other Income and Deductions	
3	409.20 Income Taxes, Other Income and Deductions	
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.	0
9	INTEREST EXPENSE	
10	427.1 Interest on Debt to Associated Companies	367,966
11	427.2 Interest on Short-Term Debt	
12	427.3 Interest on Long-Term Debt	
13	427.4 Interest on Customer Deposits	
14	427.5 Interest - Other	
15	428 Amortization of Debt Discount and Expense	0
16	429 Amortization of Premium on Debt	
17	TOTAL INTEREST EXPENSE	367,966
18	EXTRAORDINARY ITEMS	
19	433 Extraordinary Income	
20	434 Extraordinary Deductions	
21	409.30 Income Taxes, Extraordinary Items	
22	TOTAL EXTRAORDINARY ITEMS	0
23	NET INCOME (LOSS)	(243,637)

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

SCHEDULE 301. OPERATING REVENUES**Account No. 400**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	WASTEWATER SALES REVENUE	
2	521 Flat Rate Revenues - General Customers	
3	521.1 Residential	
4	521.2 Commercial	
5	521.3 Industrial	
6	521.4 Public Authorities	
7	521.5 Multiple Family Dwelling Revenues	
8	521.6 Other Revenues (Availability)	
9	Total Flat Rate (Unmetered) Revenues	0
10	522 Measured Revenues - General Customers	
11	522.1 Residential	1,582,091
12	522.2 Commercial	264,343
13	522.3 Industrial	
14	522.4 Public Authorities	
15	522.5 Multiple Family Dwellings Revenues	
16	Total Measured Revenues	1,846,434
17	523 Revenues from Public Authorities	
18	524 Revenues from Other Systems - HOTEL	59,458
19	525 Interdepartmental Revenues	
20	TOTAL WASTEWATER SALES REVENUE	1,905,892
21	OTHER WASTEWATER REVENUES	
22	530 Guaranteed Revenues	
23	531 Sale of Biosolids	
24	532 Forfeited Discounts	
25	534 Rents from Wastewater Property	
26	535 Interdepartmental Rents	
27	536 Other Wastewater Revenues Miscellaneous & TAP-INS	52,656
28	TOTAL OTHER WASTEWATER REVENUES	52,656
29	RECLAIMED WATER SALES	
30	540 Flat Rate Reuse Revenues	
31	540.1 Residential Reuse Revenues	
32	540.2 Commercial Reuse Revenues	
33	540.3 Industrial Reuse Revenues	
34	540.4 Reuse Revenues from Public Authorities	
35	540.5 Other Revenues	
36	541 Measured Reuse Revenue	
37	541.1 Residential Reuse Revenues	
38	541.2 Commercial Reuse Revenues	
39	541.3 Industrial Reuse Revenues	
40	541.4 Reuse Revenues from Public Authorities	
41	544 Reuse Revenues from Other Systems - TREATED EFFLUENT	209,690
42	TOTAL RECLAIMED WATER SALES	209,690
43	400 TOTAL OPERATING REVENUES	2,168,238

Kiawah Island Utility, Inc.
(Company Name)

FOR THE YEAR ENDED 2020

**Schedule 302. OPERATING EXPENSES
OPERATION AND MAINTENANCE**

Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	COLLECTION EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	81,101
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	0
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expense - Other	
23	775 Miscellaneous Expenses	
24	TOTAL COLLECTION EXPENSES	81,101

25	PUMPING EXPENSES	
26	701 Salaries and Wages - Employees	
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pensions and Benefits	
29	715 Purchased Power	60,470
30	716 Fuel for Power Production	
31	718 Chemicals	6,282
32	720 Materials and Supplies	31,718
33	731 Contractual Services - Engineering	
34	732 Contractual Services - Accounting	
35	733 Contractual Services - Legal	
36	734 Contractual Services - Management Fees	
37	735 Contractual Services - Testing	
38	736 Contractual Services - Other	
39	741 Rental of Building/Real Property	
40	742 Rental of Equipment	
41	750 Transportation Expenses	
42	756 Insurance - Vehicle	
43	757 Insurance - General Liability	
44	758 Insurance - Workman's Compensation	
45	759 Insurance - Other	
46	767 Regulatory Commission Expense - Other	
47	775 Miscellaneous Expenses	0
48	TOTAL PUMPING EXPENSES	98,470

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	TREATMENT AND DISPOSAL EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	710 Purchased Wastewater Treatment	
6	711 Sludge Removal Expense	5,000
7	715 Purchased Power	
8	716 Fuel for Power Production	
9	718 Chemicals	
10	720 Materials and Supplies	(8,892)
11	731 Contractual Services - Engineering	
12	732 Contractual Services - Accounting	
13	733 Contractual Services - Legal	
14	734 Contractual Services - Management Fees	
15	735 Contractual Services - Testing	
16	736 Contractual Services - Other	
17	741 Rental of Building/Real Property	
18	742 Rental of Equipment	
19	750 Transportation Expenses	12,988
20	756 Insurance - Vehicle	
21	757 Insurance - General Liability	
22	758 Insurance - Workman's Compensation	
23	759 Insurance - Other	
24	767 Regulatory Commission Expense - Other	
25	775 Miscellaneous Expenses	1
26	TOTAL TREATMENT AND DISPOSAL EXPENSES	9,097

Kiawah Island Utility, Inc.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	RECLAIMED WATER TREATMENT EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pension and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expenses- Other	
23	775 Miscellaneous Expenses	
24	TOTAL RECLAIMED WATER TREATMENT EXP.	0
25	TOTAL OPERATION AND MAINTENANCE EXPENSES	188,667

Kiawah Island Utility, Inc.
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 302. OPERATING EXPENSES (Continued)
CUSTOMER AND ADMINISTRATIVE AND GENERAL
Account No. 401

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CUSTOMER ACCOUNTS EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	720 Materials and Supplies	14,748
8	731 Contractual Services - Engineering	
9	732 Contractual Services - Accounting	
10	733 Contractual Services - Legal	
11	734 Contractual Services - Management Fees	
12	735 Contractual Services - Testing	
13	736 Contractual Services - Other	
14	741 Rental of Building/Real Property	
15	742 Rental of Equipment	
16	750 Transportation Expenses	
17	756 Insurance - Vehicle	
18	757 Insurance - General Liability	
19	758 Insurance - Workman's Compensation	
20	759 Insurance - Other	
21	767 Regulatory Commission Expense - Other	
22	770 Bad Debt Expense	1,639
23	775 Miscellaneous Expenses	
24	TOTAL CUSTOMER ACCOUNTS EXPENSES	16,387
25	ADMINISTRATIVE AND GENERAL EXPENSES	
26	701 Salaries and Wages - Employees	351,636
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pension and Benefits	78,018
29	715 Purchased Power	
30	716 Fuel for Power Production	
31	720 Materials and Supplies	21,412
32	731 Contractual Services - Engineering	0
33	732 Contractual Services - Accounting	9,890
34	733 Contractual Services - Legal	130,626
35	734 Contractual Services - Management Fees	451,653
36	735 Contractual Services - Testing	
37	736 Contractual Services - Other	0
38	741 Rental of Building/Real Property	
39	742 Rental of Equipment	
40	750 Transportation Expenses	
41	756 Insurance - Vehicle	
42	757 Insurance - General Liability	
43	758 Insurance - Workman's Compensation	5,076
44	759 Insurance - Other	48,559
45	760 Advertising Expense	
46	766 Regulatory Commission Expenses-Amortization of Rate Case Exp.	60,385
47	767 Regulatory Commission Expenses-Other	
48	775 Miscellaneous Expenses	129,990
49	TOTAL ADMINISTRATIVE AND GENERAL EXP.	1,287,245
50	401 TOTAL OPERATING EXPENSES	1,492,299

(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY
PRIMARY ACCOUNTS
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
	353 Land and Land Rights	1,800,000		0
1	354 Structures and Improvements	3,336,947	S/L Various Years	100,767
2	355 Power Generation Equipment			
3	360 Collection Sewers - Force	2,141,765	S/L Various Years	52,926
4	361 Collection Sewers - Gravity	2,141,765	S/L Various Years	52,926
5	362 Special Collecting Structures			
6	363 Services to Customers			
7	364 Flow Measuring Devices			
8	364 Flow Measuring Installations			
9	366 Reuse Services			
10	367 Reuse Meters and Meter Installations			
11	370 Receiving Wells			
12	371 Pumping Equipment	313,831	S/L Various Years	14,278
13	374 Reuse Distribution Reservoirs			
14	375 Reuse Transmission/Distribution System			
15	380 Treatment and Disposal Equipment	49,679	S/L Various Years	2,080
16	381 Plant Sewers			
17	382 Outfall Sewer Lines			
18	389 Other Plant and Misc. Equipment	70,977	S/L Various Years	5,031
19	390 Office Furniture and Equipment	167,234	S/L 5 Years	16,201
20	391 Transportation Equipment	301,450	S/L 5 Years	26,658
21	392 Stores Equipment			
22	393 Tools, Shop and Garage Equipment	10,497	S/L Various Years	428
23	394 Laboratory Equipment			
24	395 Power Operated Equipment			
25	396 Communication Equipment	1,139	S/L Various Years	171
26	397 Miscellaneous Equipment	4,798	S/L Various Years	172
27	398 Other Tangible Plant	0	S/L Various Years	0
28	TOTALS	10,340,082	0	271,637

* Use Straight-line depreciation rates as approved by the Commission.
Do not use Tax Depreciation Rates.



June 22, 2021

Ms. Becky Dennis
Director of Operations
Kiawah Island Utility, Inc.
31 Sora Rail Road
Johns Island, SC 29445

Re: Kiawah Island Utilities Wastewater and Drinking water systems
Wastewater System: ND0017361
Drinking Water System:1010008

Dear Ms. Dennis,

The last DHEC Compliance Sampling Inspection of the Kiawah Island Utility Wastewater Treatment System was last conducted on August 24, 2020. The DHEC report indicated that the wastewater treatment facility was in compliance, with one minor deficiency noted in the effluent limitations section for dissolved oxygen. Upon further investigation, it was determined that the sample was likely taken from the wrong location.

The last DHEC Sanitary Survey Evaluation of the Kiawah Utility drinking water system was last conducted on February 9, 2021. The report indicates that the drinking water system was in compliance, however there was a deficiency noted because some records were not available.

If I can be of further assistance, please let me know.

Sincerely,

Ashley Auerbach
SCDHEC
Charleston BEHS